(d) if so, what are the reasons therefor; and

(e) what is the financial mechanism that is used by Government for balancing the Budget ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY) : (a) and (b) The actual budgetary deficit for 1992-93 will be known only after the accounts for the year are closed.

(c) and (d) No, Sir. In 1990-91, for example, the actual budgetary deficit was Rs. 11347 crore, as against the revised estimates of Rs. 10772 crore.

(e) Government's expenditure is met from revenue receipts and capital receipts, like market borrowings, small savings, special deposits etc. The balance, as may be required from time to time, is met by issue of 91 days ad-hoc Treasury Bills in favour of the Reserve Bank of India and draw down of cash balance.

आयकर कानूनों के अन्तर्गत धर्मार्थ न्यासों और संस्थाओं को स्वीकृति

929 **श्री ईश दत्त यादव** : क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) क्या धर्मार्थ न्यासों और संस्थाओं को आयकर सम्बन्धी रियायतें देने के संबंध में आयकर आयुक्त की स्वीकृति प्राप्त करने के लिए कोई नियम मौजूद हैं ;

(ख) यदि हां, तो इनका ब्यौरा क्या है ;

(ग) पिछले तीन वर्षों के दौरान इन नियमों का कितनी बार उल्लंघन हुआ ; और

(घ) इन नियमों का उल्लंघन करने वाले लोगों के विरुद्ध सरकार ने क्या कार्यवाही की है ?

वित्त मंत्रालय में राज्य मंत्री (श्री एम. वी. चन्द्रशेखर मूर्ति) :—(क) से (घ):—धर्मार्थ न्यासों तथा संस्थाओं की आय पर कर से छूट की अनुमति दिए जाने के निमित्त आयकर आयुक्त का अनुमोदन प्रदान करने के बारे में कानून में कोई अपेक्षा नहीं है । अन्य करदाताओं के समान ही धर्मार्थ न्यासों तथा संस्थाओं को भी अपनी आय-विवरणी कर निर्धारण अधिकारी के समक्ष दायकर करनी अपेक्षित होती है । यदि छूट की अनुमति दिए जाने के लिए निर्धारित सभी शर्तें पूरी नहीं की जाएंगी तो कर आयद किया जाएगा । इस संबंध में निर्धारित की गई शर्तें काफी व्यापक हैं और आयकर अधिनियम, 1961 की धारा 11 से 13 तक का हवाला दिया जा सकता है, जिसकी प्रति संसद के पुस्तकालय में उपलब्ध है । ऐसे धर्मार्थ न्यासों तथा संस्थाओं के मामलों की तादाद के बारे में कोई आंकड़े नहीं रखे जाते हैं, जिनमें कर आयद किया गया है ।

The exemption on Sports Goods

930. SHRI JOHN F. FERNANDES : Will the Minister of FINANCE be pleased to state :

(a) whether Government have any proposal under its consideration to exempt donations from Income Tax made by companies|industrial house for sports bodies|clubs in order to promote sport talent;

(b) whether Government have received any requests from the State Governments and S. A. I. to that effect; and

(c) if so, by when this decision is likely to be announced by Government ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY) : (a) to (c) Government's intention to amend the I. T. Rules relating to eligible projects or schemes under section 35AC of the Act to include promotion of sports in such activities was announced in the budget speech for 1993-94. Under section 35AC, 100 per cent deductions in respect of contributions to projects and eligible schemes approved by the National Committee is admissible. The Income-tax Rules, 1962 have already been amended by insertion of item (g) in

clause (i) of Rule 11K of the Income-tax Rules with effect from 16-4-1993.

Waiving of overdrafts of Bihar Government

931. SHRIMATI KAMLA SINHA : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that the Central Government has agreed to wipe out Rs. 210 crores overdraft of Bihar Government in view of the serious drought conditions in the State; and

(b) if so, what are the details thereof ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY) : (a) and (b) An overdraft of Rs. 203.79 crores appeared in the accounts of the State of Bihar with the Reserve Bank of India as on 10-4-1993. In order to help the State clear its overdraft, Government of India released Rs. 103 crores in advance out of May, 1993 entitlements of the State and also a ways and means advance of Rs. 50 crores as on 12-4-1993 and 13-4-1993 respectively. The balance of the overdraft was cleared by the State as on 13-4-1993 by their own efforts.

Resource scarcity with Customs on West Coast

932. SHRI VIREN J. SHAH : Will the Minister of FINANCE be pleased to state :

(a) whether Government's attention has been drawn to a report published in the Times of India, Bombay, of April 19, 1993, under the heading "Resource Scarcity Cause of ills";

(b) whether it is a fact that adequate vehicles and other facilities to apprehend smugglers and check smuggling of huge quantities of arms and explosives in West Coast are not available with the Customs;

(c) if so, what are the details in this regard; and

(d) what action Government have taken to prevent and check smuggling of arms and explosives into the country ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY) : (a) Government is aware of the news report published in Times of India, Bombay, of April 19, 1993, under the heading "Resource Scarcity Cause of ills".

(b) Anti-smuggling measures require deployment of requisite manpower with adequate arms, equipment, means of communication and effective mobility. The requirement of each of factors stated above is related to the means used by smugglers. The requirements of the Anti-smuggling agencies require continuous updating and strengthening.

There are occasions when need for major inputs is felt due to changed means of transport and communication used by smugglers.

Such requirements are studied and necessary equipment and means of quick transport like fast boats, more vehicles are made available to the anti-smuggling agencies.

However at times paucity of such necessary resources is felt and corrective steps in this direction taken on an urgent basis.

(c) Not applicable in view of (a) and (b) above.

(d) In the wake of recent events the anti-smuggling agencies are being strengthened further by providing with additional equipment and vehicles|intercept boats.